

## ABSTRACT

Provided are a thin film coil formed at high densities, a method of forming a thin film coil, a thin film magnetic head which includes the thin film coil and thus enables ensuring stable recording characteristics while coping with a higher recording density, and a method of manufacturing a thin film magnetic head. The thin film coil includes a first coil having a top surface having the maximum width, an insulating wall formed by selectively etching an insulating layer filling a region between windings by using the first coil as a mask, and a second coil isolated from the first coil by the insulating wall. This easily enables forming the thin film coil in a narrower space, while ensuring electrical insulation between the windings of the first and second coils.